JUL 1 7 2008

I hereby certify that this paper (along with any paper reterred to as being attached or enclosed) is being transmitted by facsimile to the Patient and Trademark Office, facsimile no. (571) 273-8300 at MS Amfindment. Commissioner for Patients, P.O. Box 1450, Alexandra, VA. 223 ys-1459, In the date shown below

Dated July 17, 2008

S ACTION A CHIEFTON

Docket No.: TOW-067RCE

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Kazuhito Matsuda et al.

Application No.: 10/800,230

Confirmation No.: 8565

Filed: March 12, 2004

Art Unit: 1795

For: FUEL GAS PRODUCTION APPARATUS AND

Examiner: M. J. Laios

FUEL CELL SYSTEM

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Non-Final Office Action mailed April 2, 2008 (Paper No. 20080326), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.